

Lewis **County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-009

Taxpayer's Name: Sticklin Funeral Chapel In.c

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 003682047311

Hearing Was Held On: December 13, 2017

Board Members Present: Paulette Eaton, Dennis Blake, and Russ Wigley

**Decision of Board:**

Value Sustained: \$680,000

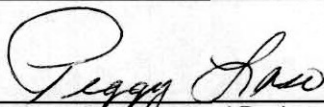
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:39 am

Ended at (time): 10:11 am



Chairperson (or Authorized Designee)

2/9/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Sticklin Funeral Chapel In.

Parcel Number(s): 003682047311

Assessment Year: 2016

Petition Number: 2016-009

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>428,600</u>
<input type="checkbox"/> Improvements	\$	<u>251,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>680,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>428,600</u>
<input type="checkbox"/> Improvements	\$	<u>251,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>680,000</u>

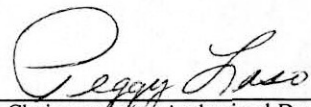
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

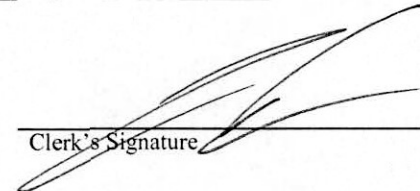
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-010, 2016-011,  
and 2016-012

Taxpayer's Name: Brown Mortuary Services

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 004004000000, 004005000000, and 005653000000

Hearing Was Held On: December 13, 2017

Board Members Present: Paulette Eaton, Dennis Blake, and Russ Wigley

**Decision of Board:**

Value Sustained: see individual order

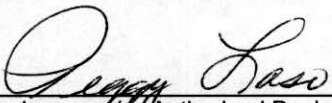
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Brown Mortuary Services Inc.  
Parcel Number(s): 004004000000  
Assessment Year: 2016      Petition Number: 2016-010

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>320,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>385,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>320,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>385,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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<b>NOTICE</b>
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**Distribution:**   • Assessor   • Petitioner   • BOE File

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 004005000000

Assessment Year: 2016

Petition Number: 2016-011

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>40,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>115,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>40,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>115,700</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

  
\_\_\_\_\_  
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**Distribution:   • Assessor   • Petitioner   • BOE File**

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 005653000000

Assessment Year: 2016

Petition Number: 2016-012

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>157,900</u>
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>167,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>157,900</u>
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>167,900</u>

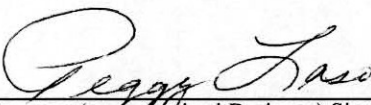
This decision is based on our finding that:

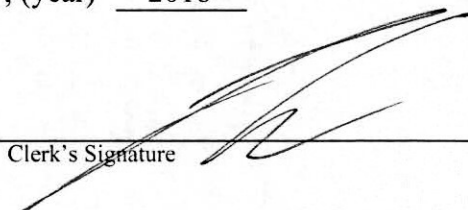
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution:   • Assessor   • Petitioner   • BOE File**

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-013

Taxpayer's Name: Brown Mortuary Services

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 008669024000

Hearing Was Held On: December 13, 2017

Board Members Present: Paulette Eaton, Dennis Blake, and Russ Wigley

**Decision of Board:**

Value Sustained: \$203,500.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:39 am

Ended at (time): 10:11 am

  
Chairperson (or Authorized Designee)

2/9/18  
Date

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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 008669024000

Assessment Year: 2016

Petition Number: 2016-013

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>57,000</u>
<input type="checkbox"/> Improvements	\$	<u>146,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>203,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>57,000</u>
<input type="checkbox"/> Improvements	\$	<u>146,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>203,500</u>

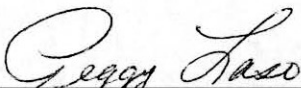
This decision is based on our finding that:

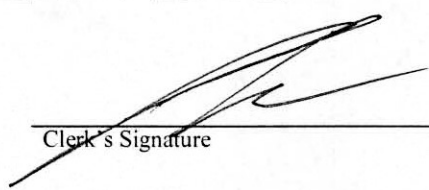
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
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**Distribution:**   • Assessor   • Petitioner   • BOE File

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-183 and 2016-184

Taxpayer's Name: Nina Firey

Mailing Address: P.O. Box 364

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021325004001 and 021325004002

Hearing Was Held On: December 13, 2017

Board Members Present: Paulette Eaton, Dennis Blake, and Russ Wigley

**Decision of Board:**

Value Sustained: see individual order

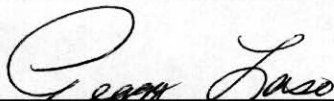
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:06 am

Ended at (time): 9:35 am



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Order of the Lewis County

Board of Equalization

Property Owner: Nina Firey

Parcel Number(s): 021325004001

Assessment Year: 2016

Petition Number: 2016-183

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>62,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>62,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>62,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>62,100</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Nina Firey  
Parcel Number(s): 021325004002  
Assessment Year: 2016      Petition Number: 2016-184

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>52,100</u>
<input type="checkbox"/> Improvements	\$	<u>68,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>120,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>52,100</u>
<input type="checkbox"/> Improvements	\$	<u>68,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>120,800</u>

This decision is based on our finding that:

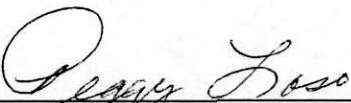
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The appellant provided a lot of information but did not provide comparable sales to support the value requested.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-047

Taxpayer's Name: <u>LeRoy Bratlien</u>		
Mailing Address: <u>729 G St.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>001853000000</u>
Hearing Was Held On: <u>December 13, 2017</u>
Board Members Present: <u>Paulette Eaton, Dennis Blake, and Russ Wigley</u>

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$299,200.00</u> To: <u>\$269,000.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>10:38 am</u> Ended at (time): <u>10:46 am</u>



Chairperson (or Authorized Designee)

2/9/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: LeRoy Bratlien

Parcel Number(s): 001853000000

Assessment Year: 2016

Petition Number: 2016-047

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>265,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>299,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>235,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>269,000</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. The Board felt that the sales provided by the Assessor and Appellant showed a lower value.

The Board concludes that the Petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

Chairperson (or Authorized Designee) Signature

Clerk's Signature

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<b>NOTICE</b>
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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-079

Taxpayer's Name: Randy & Carrie Pennington

Mailing Address: P.O. Box 432

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 015399003000

Hearing Was Held On: December 13, 2017

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

Value Sustained: \_\_\_\_\_

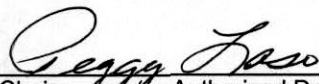
Value Changed From: \$158,100.00 To: \$139,100.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:57 pm

Ended at (time): 2:13 pm



Chairperson (or Authorized Designee)

Date

3/22/18

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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Randy & Carrie Pennington

Parcel Number(s): 015399003000

Assessment Year: 2016

Petition Number: 2016-079

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains      ☒ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>24,100</u>
<input type="checkbox"/> Improvements	\$	<u>134,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>158,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>24,100</u>
<input type="checkbox"/> Improvements	\$	<u>115,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>139,100</u>

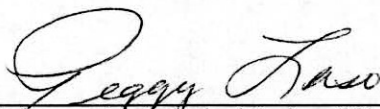
This decision is based on our finding that:

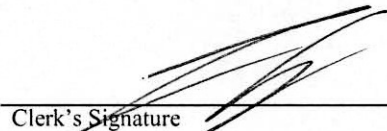
The Board overrules the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were not comparable to the subject property. The Board felt the appellant's comparable sales proved a lower value.

The Board concludes that the Petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

**NOTICE**

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**Distribution: • Assessor • Petitioner • BOE File**



Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

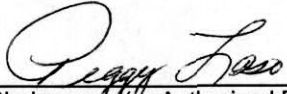
Petition No: 2016-188 through 2016-191

Taxpayer's Name: <u>Robert &amp; Christine Reynolds</u>		
Mailing Address: <u>2822 N. Union Ave.</u>		
City: <u>Tacoma</u>	State: <u>WA</u>	Zip Code: <u>98407</u>

Taxpayer's Parcel No: <u>011216117000, 011216116000, 011216118000, and 011216115000</u>		
Hearing Was Held On: <u>December 13, 2017</u>		
Board Members Present: <u>Peggy Laso and Russ Wigley</u>		

Decision of Board:		
Value Sustained: <u>see individual orders</u>		
Value Changed From: _____	To: _____	
Other:		

Recorded on Tape No: <u>Digital Recording</u>		
Hearing Began at (time): <u>1:04 pm</u>	Ended at (time): <u>1:53 pm</u>	

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

2/9/18  
\_\_\_\_\_  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Robert & Christine Reynolds

Parcel Number(s): 011216117000

Assessment Year: 2016

Petition Number: 2016-188

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>60,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>67,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>60,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>67,000</u>

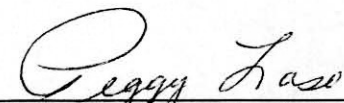
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

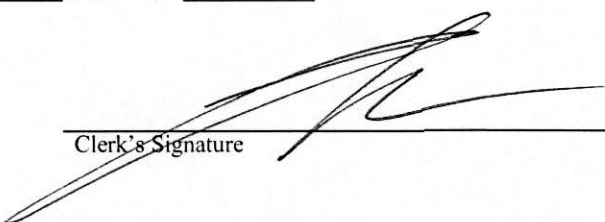
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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<b>NOTICE</b>
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**Distribution: • Assessor • Petitioner • BOE File**

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Robert & Christine Reynolds

Parcel Number(s): 011216116000

Assessment Year: 2016

Petition Number: 2016-189

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>96,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>103,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>96,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>103,200</u>

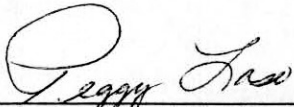
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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**Distribution:** • Assessor • Petitioner • BOE File



**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Robert & Christine Reynolds

Parcel Number(s): 011216118000

Assessment Year: 2016

Petition Number: 2016-190

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>75,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>82,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>75,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>82,000</u>

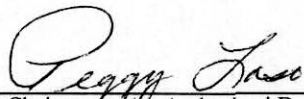
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018



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Clerk's Signature

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**Distribution:   • Assessor   • Petitioner   • BOE File**

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Robert & Christine Reynolds

Parcel Number(s): 011216115000

Assessment Year: 2016

Petition Number: 2016-191

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>6,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>6,400</u>

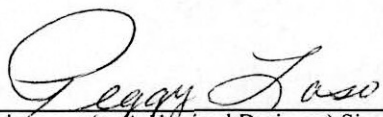
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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<b>NOTICE</b>
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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-126 through 2016-128

Taxpayer's Name: William Ralph

Mailing Address: 1000 Kresky Ave.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 001442011000, 003632005000, and 003632006000

Hearing Was Held On: December 13, 2017

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

Value Sustained: \_\_\_\_\_

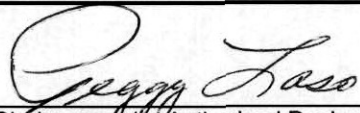
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:33 pm

Ended at (time): 3:19 pm

  
Chairperson (or Authorized Designee)

2/9/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: William Ralph

Parcel Number(s): 003632005000

Assessment Year: 2016 Petition Number: 2016-127

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>21,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>49,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>8,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>36,900</u>

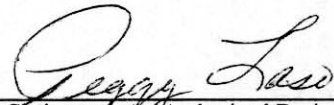
This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. The Board removed the homesite value of \$7,500 due to the homesite not existing for the past 4-5 years. The Board also removed \$5,000 of value due to the cost of demolition. Leaving \$8,900 for the remaining structure on the property.

The Board concludes that the Petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

NOTICE

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**Distribution: • Assessor • Petitioner • BOE File**

Order of the Lewis County

Board of Equalization

Property Owner: William Ralph

Parcel Number(s): 001442011000

Assessment Year: 2016

Petition Number: 2016-126

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$ <u>6,000</u>
<input type="checkbox"/> Improvements	\$ <u></u>
<input type="checkbox"/> Minerals	\$ <u></u>
<input type="checkbox"/> Personal Property	\$ <u></u>
Total Value	\$ <u>6,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$ <u>6,000</u>
<input type="checkbox"/> Improvements	\$ <u></u>
<input type="checkbox"/> Minerals	\$ <u></u>
<input type="checkbox"/> Personal Property	\$ <u></u>
Total Value	\$ <u>6,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: William Ralph

Parcel Number(s): 003632006000

Assessment Year: 2016

Petition Number: 2016-128

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>28,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>28,000</u>


This decision is based on our finding that:

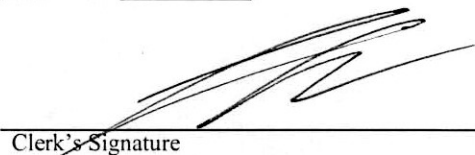
The Board supports the Assessor's determination of value based on the evidence presented. The appellant did not provide comparable sales to prove a lower value.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9<sup>th</sup> day of February, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-214

Taxpayer's Name: Garima Hospitality LLC: dba Travelodge Centralia

Mailing Address: 203 SE Park Plaza Dr., Suite 230

City: Vancouver

State: WA

Zip Code: 98684

Taxpayer's Parcel No: 003416035009

Hearing Was Held On: September 28, 2017

Board Members Present: Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch

**Decision of Board:**

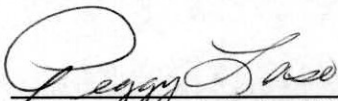
Value Sustained: \$1,886,400.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): \_\_\_\_\_ Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

12/13/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Garima Hospitality LLC: dba Travelodge Centralia

Parcel Number(s): 003416035009

Assessment Year: 2016

Petition Number: 2016-214

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>450,000</u>
<input type="checkbox"/> Improvements	\$	<u>1,000,0000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,886,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>450,000</u>
<input type="checkbox"/> Improvements	\$	<u>1,000,0000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,886,400</u>

This decision is based on our finding that:

On September 28, 2017 the Board of Equalization made a determination to sustain the Assessor's value at \$1,450,000. It was discovered following that determination, that the numbers provided by the Assessor's office on the Assessor's Answer form were not correct and the correct value should have been \$1,886,400. The board amended their determination on December 13, 2017 to reflect to Assessor's True and Fair Value.

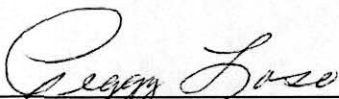
On December 13, 2017 the Board made the following determination.


The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 9th day of February, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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### NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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